

# **FISCAL NOTE**

## **HB 2399**

February 25, 2000

### **SUMMARY OF BILL:**

- Prohibits distribution of state-shared taxes to counties and/or municipalities unless specifically appropriated in the general appropriations act.
- Amends TCA 9-1-116(a) by adding the payment of any salary increase, bonus, grant, or other statutorily mandated payment to the list of programs and services that are limited to the extent that funds are available.
- Amends TCA 9-1-116(b) by adding the payment of any salary increase, bonus, grant or other statutorily mandated payment to the provision that no person shall be entitled to such payments unless appropriated by the general assembly or appropriate governing body.
- Current state-shared taxes include sales and use tax, gasoline tax, motor fuel tax, gasoline inspection tax, hall income tax, gross receipts tax, beer tax, alcoholic beverage tax, excise tax, mixed drink tax, and severance tax.

### **ESTIMATED FISCAL IMPACT:**

**Other Fiscal Impact - Requires state-shared taxes (approximately \$671,300,000) to be specifically allocated in the general appropriations act.**

### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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